

## Good Evening

By Bide Dudley

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Where Art Falls.

"MY son," said Uncle Ezra Black,

"Is livin' up in town, He went up there to study art. He writes he's got it down To such a point that he's won fame,

But all his talk seems lame. For, dern it all, he's writin' home For money, jest the same."

"He sent us once a painted thing That he declared was fine, To me it looked jest like a daub, No art like that in mine! That boy should be here milkin' cows,

Instead of seekin' fame, For, dern it all, he's writin' home For money, jest the same."

## OBSERVATIONS.

"This Is the Last Day to Pay Income Tax," said a headline yesterday. Wish it were!

Brooklyn woman told the police a robber scared her speechless. Must have been horribly frightened!

Woman charged with stealing seven shaving mugs arrested. Don't know her name, but presume it is Barbara something.

New prisoner at Sing Sing said he was a poet, so they put him to work with pick and shovel. Now and then Sing Sing does cure an inmate of bad habits.

Members of the Wellsville Volunteer Fire Department are to wear badges. Any fire fighter who appears at scene of action without his badge won't get his name in the papers.

## Yes, Bo!

The man who always has advice, And gives it with a vim, Will seldom think the fellow nice, Who offers some to him.

## TELEPHONE LOVE.

What has gone before? Mary Dingle, a telephone "operator" fond of fox trotting, decides to leave the switchboard and seek the faster life. She and her Chinese maid, Abba Dabba, reach Hollywood and are in imminent danger of being hooked by a cow when Mary meets the milkman and Abba meets the milkman's dog. The Hollywood junk man appears and he is followed by the Chief of Police. To the latter Mary explains that she is not a film star but she does not say she once danced the Chicago with a fellow who was utterly impossible. Now go on with the story.

The cow was very wild and there was no milkman in sight, so Mary and Abba Dabba decided to leave Hollywood.

"Come, Abba," Mary said, "Let us shake the dust of this town from our boots."

"Oul! Oul!" replied the Chinese girl.

Together they walked to the railroad station, very much disappointed. They had heard that Hollywood would please them, but nothing had happened and they thought devilment would occur. The train was just pulling in when Mary spied it.

"Ah, ha!" she said. "There is a train."

"Oh, lovely!" said Abba Dabba. Then she produced a bottle from the pocket of her dress.

"I hope the conductor isn't an old fogey," she said.

"Tut, tut, Abba!"

In this manner Mary told Abba to tut tut.

"Tootle, tootle!"

It was the whistle on the engine. Mary was quite perturbed. Suppose that "tootle" meant the train was leaving according to schedule! What would occur? None could tell.

"Oh, my land!" said Mary.

"Whee!" came from Abba.

It all seemed so absurd.

(To Be Continued.)

## THIS AND THAT.

Nellie Marshall was a sweet little girl, but she did not like to go to school. Her mother called her Tootle, but her father was a travelling man. Yes, she did have a sister, but she seldom ate at restaurants. One day Mary said: "Mamma, I do not want to go to school, so I guess I'll go, was it?"

"No, Tootle!" replied her mother.

"You may stay at home, so go right straight to school."

Nellie went to school and took her last, deciding she would stand up.

As noticed the teacher looked cross and oh, how happy she was, she was not.

"Oh," said Nellie, "what shall I do?"

No, I don't believe I will!

She didn't. Just then the teacher

## Up In The Air

with Martin Green

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HAT is this decision of the Court of Appeals, requiring the city to repay \$12,000,000 it has collected in taxes on the capital stock of national and State banks?" asked the Pilot. "I thought that when we pay taxes we kiss the coin an everlasting farewell."

"That applies to most taxes," explained the Observer, "but not to taxes on the capital stock of national banks. The average taxpayer produces because he is asked to produce and seldom makes a kick. The national and State banks, being subjected to a tax which they believed to be unjust, employed the well known Martin Saxe to bust the law and he proceeded to do so."

"But there is a point in this decision of the Court of Appeals which is of live interest in contrast with a decision handed down a few days ago in the United States Supreme Court. The Court of Appeals holds that the State tax of one per cent. is oppressive in that the income from the bank shares so taxed is also taxable under the State income tax act of 1919 as part of the income of the shareholder, the same as other income."

"This ruling of the Court of Appeals is based on a decision by the United States Supreme Court which forbids discriminatory taxes on national banks. The United States Supreme Court has ruled that national banks cannot be taxed twice—or double—where private capital escapes such taxation."

"Now mark the distinction between court rulings on capital and court rulings on the rights and privileges of the individual. Here is a decision of the United States Supreme Court which specifies that the capital stock of national banks, under the Constitution, must not be placed twice in jeopardy of taxation."

"The law is extremely jealous in extending its protection to the rights of property—although property rights are only generally defined by the Constitution. But human rights are specifically protected by the Constitution under the Bill of Rights which was added to the Constitution as a result of the efforts of Thomas Jefferson. The Constitution states that no person for the same offense shall be twice put in jeopardy of life or limb."

"Nevertheless the United States Supreme Court holds that a man can be tried twice for violation of the Volstead act. No man can be tried twice for murder or highway robbery if cleared at the first trial."

"This shows that it is not necessary to go through the tedious forms of State ratification of amendments to the Constitution. All that needs to be done is to engage Wayne B. Wheeler, counsel to the Anti-Saloon League, to write a law, and that law, when adopted by Congress, automatically amends the Constitution. Mr. Wheeler wrote the Volstead act."

"I see," said the Pilot, "that the people of Long Beach are kicking about their taxes."

"They're living in a city now," remarked the Observer, "and how quickly they have learned city ways!"

asked Nellie to recite her geography lesson. Nellie smiled and was very mad.

"I will not recite my geography lesson," said Nellie, "so I will recite it at once."

She did, and the teacher, a beautiful young woman, took a chew of tobacco and said: "Nellie, you have recited your geography lesson very nicely. Hello!"

"I studied my lesson yesterday," said Nellie, "but my father hasn't been home in three weeks so my mother gave me a nice little cake and a fly lit on it. Good morning!"

"Thank you kindly," said the teacher.

That night Nellie went to bed and was very happy.

But her father was a travelling man.

## AND NOW PERMIT US

To suggest that the \$15,000 that Newark man received from a railroad for the loss of his feet ought to put him on his feet again.

## ON SAFE GROUND

WHENEVER Captain Drilaby went to the city on a holiday he would take some young relative for a trial. On one such occasion he told his seventeen-year-old grandson that they would dine at a real cafe and get "a taste of fancy cooking."

When they were at last seated in the great dining room the grandson

## JOE'S CAR

Trade Mark Reg. U. S. Pat. Off.



## THE BIG LITTLE FAMILY

Trade Mark Reg. U. S. Pat. Off.



## LITTLE MARY MIXUP

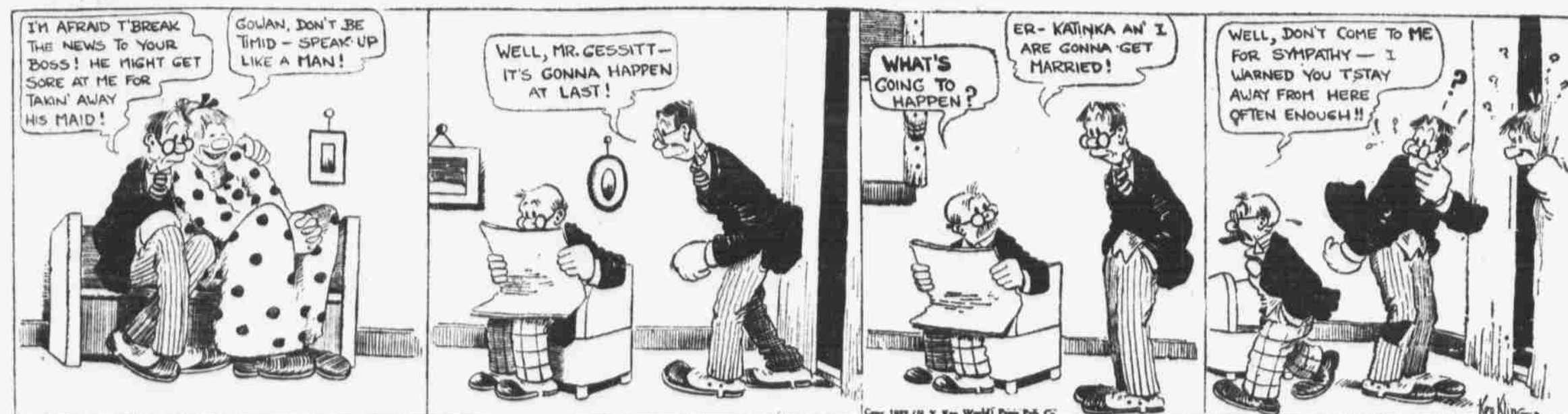
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## FRITZI RITZ



## KATINKA



## That Lets the Boss Out!

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waited impatiently while the captain read the menu completely through without omitting a single article. At last he signed and handed the card across the table to the boy.

"You choose what you like, sonny,"

he said. "As for me, I reckon as I've already eat more 'berlin' than any other man livin'. I might as well stow away a little more. It's always agreed with me so far."—Harper's Magazine.

A reward for being a good boy Little Sammie's mother took him to the new opera house which had become a brilliant addition to the small town.

As the celebrated soprano began to sing little Sammie became greatly excited over the gesticulations of the orchestra conductor.

"What's that man shakin' the stick at her for?" he demanded indignantly.

"Shut! He's not shaking the stick at her!"

But Sammie was not convinced.

"Then what in thunder's she yellin' about?"—Judge.

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